

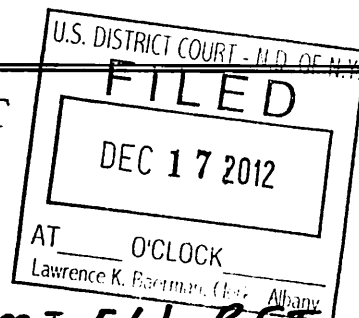
AO 91 (Rev. 02/09) Criminal Complaint

## UNITED STATES DISTRICT COURT

for the  
Northern District of New York

United States of America

v.

GLENN UNGER, a/k/a Dr. Sam Kennedy*Defendant*Case No. 1:12-MJ-561-RFT

## CRIMINAL COMPLAINT

I, the complainant in this case, state that the following is true to the best of my knowledge and belief.

On or about the date of 07/08/2008 in the county of Saratoga in the Northern District of New York, the defendant violated 18 U. S. C. § 287, an offense described as follows:

did knowingly make and present to the Internal Revenue Service, an agency of the United States Department of Treasury, a claim against the United States for payment of a refund of taxes in the amount of approximately \$285,973.90, which he then and there knew to be false, fictitious, and fraudulent, by preparing and causing to be prepared and mailing and causing to be mailed to the Internal Revenue Service a United States Individual Income Tax Return, Form 1040, for tax year 2008.

This criminal complaint is based on these facts:

See attached affidavit

☒ Continued on the attached sheet.

  
Complainant's signature

Julie L. Carruthers, Special Agent

Printed name and title

Sworn to before me and signed in my presence.

Date: December 17, 2012City and state: Albany, New York
  
Judge's signature

Hon. Randolph F. Treece, U.S. Magistrate Judge

Printed name and title

AFFIDAVIT

**Julie L. Carruthers, being duly sworn, deposes and says:**

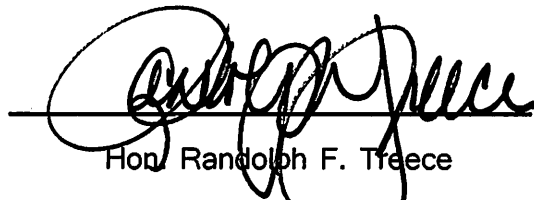
1. I am a Special Agent of the United States Treasury, Internal Revenue Service, Criminal Investigation Division, and have been so employed for approximately eight years. My current duties include the investigation of violations of Title 18, 26 and 31 of the United States Code. I have received training in various aspects of law enforcement including criminal investigations. I am setting forth herein only those facts which I believe are necessary to establish probable cause for issuance of a criminal complaint.
2. On or about, July 8, 2008, UNGER prepared and filed a U.S. Individual Income Tax Return, Form 1040, for the tax year 2008. He filed this return with the Internal Revenue Service Office in Andover, MA. On this return, UNGER stated that he had \$285,973.90 in Federal income tax withholdings where, in fact, there were no withholdings. Attached to this return is a Form 56, Notice Concerning Fiduciary Relationship, in which UNGER named Henry Paulson, Jr. (Secretary of the Treasury at the time) as his fiduciary. Also, Unger attached seven (7) false Form 1099-OIDs to this return. A Form 1099-OID is usually associated with a debt instrument such as a bond. This form is used to report interest which has accrued to the benefit of the bond holder in a given tax year. The forms attached to Unger's return reflect transactions totaling \$285,973.90. Some of the individuals named in the 1099-OIDs were interviewed and reported no such transactions with Unger.

3. On or about July 8, 2008, in the Northern District of New York, the defendant, GLENN UNGER knowingly made and presented to the Internal Revenue Service, an agency of the United States Department of Treasury, a claim against the United States for payment of a refund of taxes in the amount of \$285,973.90, which he then and there knew to be false, fictitious, and fraudulent, by preparing and causing to be prepared and mailing and causing to be mailed to the Internal Revenue Service a United States Individual Income Tax Return, Form 1040, for tax year 2008.

  
Julie L. Carruthers, Special Agent

Sworn to before me

this 17th day of December, 2012

  
Hon. Randolph F. Treece  
United States Magistrate Judge